

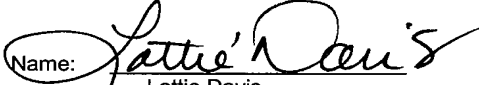
**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: Shinya Matsuoka  
Serial No.: 09/487,593  
Filing Date: January 19, 2000  
Group Art Unit: 2151  
Confirmation No.: 3339  
Examiner: Khanh Q. Dinh  
Title: **SPATIALIZED AUDIO IN A THREE-DIMENSIONAL  
COMPUTER-BASED SCENE**

**Mail Stop AF**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

<b>ELECTRONIC TRANSMISSION VIA EFS-WEB</b>	
I hereby certify that this paper (and enclosures, if any) is being transmitted via <b>EFs-WEB</b> to the U.S. Patent and Trademark Office on the date shown below.	
Name:	 Lottie Davis
Date:	<u>January 29, 2007</u>

**RESPONSE PURSUANT TO 37 C.F.R. § 1.116**

In response to the Final Office Action mailed November 29, 2006 (the "*Office Action*"), Applicant respectfully requests the Examiner to reconsider the rejection of the claims in view of the amendments and comments set forth below.